# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana School for Math, Science, and the Arts Department of Education State of Louisiana Natchitoches, Louisiana

June 2, 1999



Financial and Compliance Audit Division

Daniel G. Kyle, Ph.D., CPA, CFE Legislative Auditor

#### LEGISLATIVE AUDIT ADVISORY COUNCIL

#### **MEMBERS**

Representative Francis C. Thompson, Acting Chairman and Vice Chairman

Senator Robert J. Barham
Senator Wilson E. Fields
Senator Thomas A. Greene
Senator Craig F. Romero
Representative F. Charles McMains, Jr.
Representative Edwin R. Murray
Representative Warren J. Triche, Jr.

#### **LEGISLATIVE AUDITOR**

Daniel G. Kyle, Ph.D., CPA, CFE

#### DIRECTOR OF FINANCIAL AND COMPLIANCE AUDIT

Albert J. Robinson, Jr., CPA

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Forty-three copies of this public document were produced at an approximate cost of \$37.84. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. A copy of this document is available on the Legislative Auditor's Web site at www.lla.state.la.us.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Director of Administration, at 225/339-3800.

### LOUISIANA SCHOOL FOR MATH, SCIENCE, AND THE ARTS DEPARTMENT OF EDUCATION STATE OF LOUISIANA

Natchitoches, Louisiana

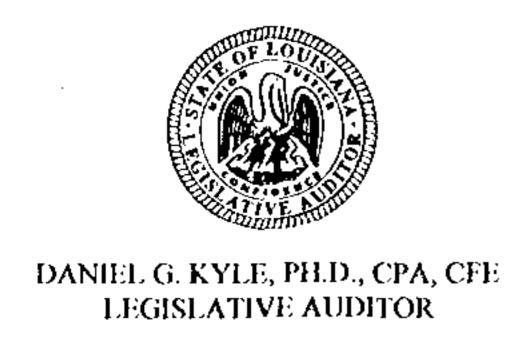
Management Letter Dated April 22, 1999

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge and Shreveport offices of the Legislative Auditor and at the office of the parish clerk of court.

June 2, 1999

--- -- .. ...-

· · · · · ----



## OFFICE OF LEGISLATIVE AUDITOR

STATE OF LOUISIANA BATON ROUGE, LOUISIANA 70804-9397

POST OFFICE BOX 94397 TELEPHONE: (225) 339-3800 FACSIMILE: (225) 339-3870

April 22, 1999

LOUISIANA SCHOOL FOR MATH, SCIENCE, AND THE ARTS DEPARTMENT OF EDUCATION STATE OF LOUISIANA Natchitoches, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 1999, we conducted certain procedures at the Louisiana School for Math, Science, and the Arts. Our procedures included (1) a review of the school's internal controls; (2) tests of financial transactions for the years ended June 30, 1999, and June 30, 1998; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ended June 30, 1999, and June 30, 1998; and (4) a review of compliance with prior report recommendations.

The Annual Fiscal Reports of the Louisiana School for Math, Science, and the Arts are not within the scope of our work, and, accordingly, we offer no form of assurance on those reports. The school's accounts are an integral part of the State of Louisiana's financial statements upon which the Louisiana Legislative Auditor expresses an opinion.

Our procedures included interviews with management and selected school personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary. Based on the application of the procedures referred to previously, there were no significant findings to be included in this report.

In our prior management letter dated March 17, 1997, we reported findings relating to the control environment, electronic data processing controls, movable property, payroll controls, excess spending of appropriation, and advance salary and benefit payments. These findings have been resolved by management.

This report is intended for the information and use of the school and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

Daniel G. Kyle, CPA, CFE

Legislative Auditor

RE:MAN:DSP:ss